

Exhibit 23

Document Date	Name of offsetting account	Costs	Additive Rate	Total	Ref. document name	Reason
	Construction of access road to site	\$7,918.12	272.34%	\$29,482.33	Labor Costs	An access road was built to allow repair contractors to access site, stage equipment and materials. Road was constructed with NPBL personnel, Photos attached
		\$10,444.69	5.00%	\$10,966.92	Vulcan Materials 42644587 \$10,444.69	
		\$20,260.94	5.00%	\$21,273.99	Vulcan Materials 42657234 \$20,260.94	
November	DIAMONDBACK SIGNAL	\$6,761.02		\$6,761.02	Diamondback Signal #1068-24M	
December	DIAMONDBACK SIGNAL	\$14,018.60		\$14,018.60	Diamondback Signal #1069-25A	
January	DIAMONDBACK SIGNAL	\$2,813.40		\$2,813.40	Diamondback Signal #1069-25B	
February	DIAMONDBACK SIGNAL	\$2,742.12		\$2,742.12	Diamondback Signal #1068-25C	
1/31/2025	DOREY ELECTRIC	\$17,714.00		\$17,714.00	DOREY ELECTRIC	install new 4" conduit under the railway bridge
9/6/2024	EASTERN METAL WORKS LLC	\$1,323.00		\$1,323.00	Eastern Metal Works #3194 \$1323	
11/10/2024	EASTERN METAL WORKS LLC	\$1,587.60		\$1,587.60	Eastern Metal Works #3246 \$1587.60	
12/1/2024	EASTERN METAL WORKS LLC	\$7,814.20		\$7,814.20	Eastern Metal Works #3262 F09015 \$7,814.20	
1/15/2025	EASTERN METAL WORKS LLC	\$9,757.91		\$9,757.91	Eastern Metal Works #3276 \$9,757.91	
2/18/2025	EASTERN METAL WORKS LLC	\$13,990.76		\$13,990.76	Eastern Metal Works #3298 \$13,990.76	
June	HARDESTY & HANOVER LLC	\$169,657.97		\$169,657.97	Hardesty & Hanover 06498.01-01 \$169,657.97	Hardesty & Hanover are the Engineers overseeing repairs to our bridge. They are designing the permanent repairs and reviewing/approving the temporary design repairs submitted by PCL
July	HARDESTY & HANOVER LLC	\$133,454.00		\$133,454.00	Hardesty & Hanover 06498.01-02 \$133,454.00	
August	HARDESTY & HANOVER LLC	\$92,722.51		\$92,722.51	Hardesty & Hanover 06498.01-03 \$92,722.51	
Sept	HARDESTY & HANOVER LLC	\$50,985.41		\$50,985.41	Hardesty & Hanover 06498.01-04 \$50,985.41	
October	HARDESTY & HANOVER LLC	\$44,825.96		\$44,825.96	Hardesty & Hanover 06498.01-05 \$44,825.96	
Nov	HARDESTY & HANOVER LLC	\$25,643.70		\$25,643.70	Hardesty & Hanover 06498.01-06 \$25,643.70	
1130-01102024	HARDESTY & HANOVER LLC	\$5,425.03		\$5,425.03	Hardesty & Hanover 06498.01-07 \$5,425.03	
January	HARDESTY & HANOVER LLC	\$6,176.00		\$6,176.00	Hardesty & Hanover 06498.01-08 \$6,176.00	
Feb	HARDESTY & HANOVER LLC	\$4,707.79		\$4,707.79	Hardesty & Hanover 06498.01-09 \$4,707.79	
Mar	HARDESTY & HANOVER LLC	\$879.50		\$879.50	Hardesty & Hanover 06498.01-10 \$879.50	
April/May	HARDESTY & HANOVER LLC	\$660.00		\$660.00	Hardesty & Hanover 06498.01-11 \$660.00	
Jun	HARDESTY & HANOVER LLC	\$941.50		\$941.50	Hardesty & Hanover #06498.01-12 \$941.50	
Jun	HARDESTY & HANOVER LLC	\$4,055.00		\$4,055.00	Hardesty & Hanover 06498.00-02 \$4,055.pdf	
Aug	HARDESTY & HANOVER LLC	\$4,788.00		\$4,788.00	Hardesty & Hanover 06498.00-03 \$4,788.pdf	
June	PCL CIVIL CONSTRUCTORS INC	\$271,780.34		\$271,780.34	PCL 55211002-41 \$271,780.24	PCL is the contractor doing repair work on bridge
June	PCL CIVIL CONSTRUCTORS INC	\$29,217.28		\$29,217.28	PCL 55211002-49 \$29,217.26	
July	PCL CIVIL CONSTRUCTORS INC	\$1,150,040.45		\$1,150,040.45	PCL 55211002-48 \$1,150,040.45	
Aug	PCL CIVIL CONSTRUCTORS INC	\$1,200,865.67		\$1,200,865.67	PCL 5524004-004 \$1,200,865.67	
Sept	PCL CIVIL CONSTRUCTORS INC	\$1,184,763.10		\$1,184,763.10	PCL 5524004-005 \$1,184,763.10	
Oct	PCL CIVIL CONSTRUCTORS INC	\$4,581,044.35		\$4,581,044.35	PCL 5524004-006 \$4,581,044.35	
Nov	PCL CIVIL CONSTRUCTORS INC	\$783,075.66		\$783,075.66	PCL 5524004-007 \$783,075.66	
Dec	PCL CIVIL CONSTRUCTORS INC	\$1,074,252.56		\$1,074,252.56	PCL 5524004-008	
Jan	PCL CIVIL CONSTRUCTORS INC	\$1,632,440.06		\$1,632,440.06	PCL 5524004-009	
Feb	PCL CIVIL CONSTRUCTORS INC	\$719,259.08		\$719,259.08	PCL 5524004-010	
Mar	PCL CIVIL CONSTRUCTORS INC	\$480,846.87		\$480,846.87	PCL 5524004-011	
Apr	PCL CIVIL CONSTRUCTORS INC	\$345,137.06		\$345,137.06	PCL 5524004-012	
May	PCL CIVIL CONSTRUCTORS INC	\$76,661.00		\$76,661.00	PCL 5524004-013	
June	PCL CIVIL CONSTRUCTORS INC	\$274,285.60		\$274,285.60	PCL 5524004-014	
8/26/2024	Rail	\$21,539.70	5.00%	\$22,616.69	Cliffs Rail 901137403 \$21,1529	Rail ordered to replace damage rail on mainline bridge
9/5/2024	STELLA JONES CORPORATION	\$81,550.64	5.00%	\$85,628.17	STELLA-JONES #90287358 \$81,550.64	Bridge Ties and side rails ordered to replace damaged ties and rails on bridge, ordered through parent company Norfolk Southern
11/21/2024	Burnet & Sons, Inc.	\$96,592.80		\$96,592.80	Burnett Construction #7523 596,592.80	Contractor hired to install rail and cross ties
5/22/2025	Burnett & Sons, Inc.	\$24,763.20		\$24,763.20	Burnett Construction #9618 \$24,763.20	Contractor hired to install rail and cross ties
5/12/2025	Custom Panel & Controls, LLC	\$3,000.00		\$3,000.00	Invoice #11404: 1813-1 Berkley Signal Lo	For services provided for bridge repair work - troubleshooting signals with Diamondback Signal - Feb 9-18, 2025
Metro Wire Invoice		\$8,169.40	5.00%	\$8,577.87	Metro Wire Invoice_1009494 F09015 \$8,169.40	Replacement of control wire, the 2 year old wire got hung up while operating the bridge in creep mode, which is required because repairs are not complete, at normally speed this would not have happened
2/4/2025	Wesco (wire for bridge)	\$3,488.00		\$3,488.00	#193469	
Train and Engine Employees		\$128,121.81	185.01%	\$365,159.97	Attached Train and Engine pay spreadsheet	Additional crew time used for all diversion trains and additional moves related to MLB incident
Yardmasters		\$191,259.85	185.01%	\$545,109.70	Attached Yardmaster pay spreadsheet	
Maintenance of Way Employees		\$47,502.57	272.34%	\$176,871.05	Attached MOW bridge op spreadsheet	Maintenance of Way additional crew time associated with MLB incident minus building the road
Utility Men		\$35,869.73	185.01%	\$102,232.31		
		\$15,107,595.50		\$15,923,877.46		